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EXTRAORDINARY

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इस भाग में भिन्न पृष्ठ संख्या दी जाती हैं जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation

## LOK SABHA

The following Bill was introduced in Lok Sabha on the 21st November, 1978:—

BILL No. 157 OF 1978

*A Bill to provide for the levy and collection of additional duties of excise on certain textiles and textile articles.*

BE it enacted by Parliament in the Twenty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978.

Short title

(2) It shall be deemed to have come into force on the 4th day of October, 1978.

and commencement.

2. In this Act, "cotton fabrics", "silk fabrics", "woollen fabrics", "man-made fabrics" and "wool tops" shall have the meanings respectively assigned to them in Items Nos. 19, 20, 21, 22 and 43 of the First Schedule to the Central Excises and Salt Act, 1944.

Definitions.

1 of 1944.

3. (1) When goods of the description mentioned in the Schedule chargeable with a duty of excise under the Central Excises and Salt Act, 1944, read with any notification for the time being in force issued by the Central Government in relation to the duty so chargeable, are assessed to duty, there shall be levied and collected a duty of excise equal to ten per cent. of the total amount so chargeable on such goods.

Levy and collection of additional duties of excise on certain textiles and textile articles.

1 of 1944.

(2) The duties of excise referred to in sub-section (1) in respect of the goods specified in the Schedule shall be in addition to the duties of excise chargeable on such goods under the Central Excises and Salt Act, 1944, or any other law for the time being in force and shall be levied for the purposes of the Union and the proceeds thereof shall not be distributed among the States. 1 of 1944.

(3) The provisions of the Central Excises and Salt Act, 1944, and the rules made thereunder, including those relating to refunds and exemptions from duties, shall, so far as may be, apply in relation to the levy and collection of the duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules. 1 of 1944.

Repeal  
and  
saving.

4. (1) The Additional Duties of Excise (Textiles and Textile Articles) Ordinance, 1978, is hereby repealed. 4 of 1978,

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act.

#### THE SCHEDULE

(See section 3)

S. No.	Description of goods
(1)	(2)
1.	Man-made fibres, other than mineral fibres, man-made filament yarns, cellulosic spun yarn and non-cellulosic wastes, all sorts as described in Item No. 18 I, 18 II, 18 III and 18 IV respectively of the First Schedule to the Central Excises and Salt Act, 1944.
2.	Cotton yarn, all sorts as described in Item No. 18A of the First Schedule to the Central Excises and Salt Act, 1944.
3.	Woollen and acrylic spun yarn as described in Item No. 18B of the First Schedule to the Central Excises and Salt Act, 1944.
4.	Non-cellulosic spun yarn as described in Item No. 18E of the First Schedule to the Central Excises and Salt Act, 1944.
5.	Cotton fabrics.
6.	Silk fabrics.
7.	Woollen fabrics.
8.	Man-made fabrics.
9.	Wool tops.

## STATEMENT OF OBJECTS AND REASONS

In pursuance of the textile policy statement announced in Lok Sabha on the 7th August, 1978, the obligation on cotton textile mills to produce "controlled cloth" has been removed from 1st of October, 1978. According to the said policy announcement, the financial burden resulting therefrom was to be borne by the entire textile industry in such a manner that there would not be any burden on the public exchequer. The manner of sharing of the burden by the textile industry was considered by the Government and it was decided that a levy in the nature of an additional excise duty at the rate of 10 per cent. of the effective excise duty on specified products of textile industry could bring in the required amount of funds to subsidise production of "controlled cloth" for the weaker sections of the society. With the removal of the obligation of production of controlled cloth by cotton textile mills from 1st October, 1978, it became necessary to impose the levy immediately so as to minimise the loss to the exchequer consequent on the outgo as subsidy.

2. Accordingly, the President promulgated the Additional Duties of Excise (Textiles and Textile Articles) Ordinance, 1978 (4 of 1978), which came into force on 4th October, 1978. The Ordinance imposed an additional duty of excise at 10 per cent. of the amount of excise duty chargeable under the Central Excises and Salt Act, 1944, read with any notification issued by the Central Government in relation to the said excise duty, in respect of the goods specified in the Schedule to the said Ordinance.

3. The Bill seeks to replace the provisions of the Ordinance.

NEW DELHI;

H. M. PATEL.

*The 14th November, 1978.*

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PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE  
CONSTITUTION OF INDIA

[Copy of letter No. 349/A/6-Leg/78-TRU, dated the 13th November, 1978 from Shri H. M. Patel, Minister of Finance to the Secretary, Lok Sabha.]

The President, having been informed of the subject matter of the proposed Bill, recommends under clause (1) of article 117 of the Constitution of India the introduction of Additional Duties of Excise (Textiles and Textile Articles) Bill, 1978 in Lok Sabha.

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AVTAR SINGH RIKHY,  
*Secretary.*

